

# THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines  
ISSUED BY STATE BOARD OF ACCOUNTS

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Volume 178

June 2007

## ITEMS TO REMEMBER

### JUNE

- June 1: Prove the Fund Ledger and Ledger of Receipts for the month of May to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- June 20: Last day to report and make payment of state and county income tax withheld during May to the Department of Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, of The School Administrator and Uniform Compliance Guidelines.)
- June 30: Close out all payroll deduction clearing accounts. Balance and close the Fund Ledger and Ledger of Receipts for the school year and reconcile with depositories. Total the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances (January 1 to June 30). Close the ledger for the school year and prove to the Fund Ledger.
- School board members taking office in July, file certified copy of oath in the circuit court clerk's office of the county containing the greatest percentage of population of the school corporation. (IC 5-4-1-4)

### JULY

- July 1: Open a Fund Ledger and Ledger of Receipts for the next school year by entering the balance of each fund as determined and proved for June 30. Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances for the next school year by entering in each program account the balance of unexpended appropriations, and by entering in each expenditure account within each program, the balance of the unexpended allotment.
- July 4: Independence Day - Legal Holiday. (IC 1-1-9-1)
- July 20: Last day to report and make payment of state and county income tax withheld during June to Department of Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, The School Administrator and Uniform Compliance Guidelines.)
- July 31: Last day to file Federal Quarterly Report, Form 941, with the Internal Revenue Service for federal and social security taxes for the second quarter.

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**AUGUST**

- Aug 1: Prove all ledgers for the month ending July 31 as outlined for the month of June.
- Aug 15: Not earlier than August 1 or later than August 15 the secretary of the board of school trustees is to publish an annual financial report, in accordance with IC 5-3-1-1 et seq.
- Aug 20: Last day to report and make payment of state and county income tax withheld during July to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, The School Administrator and Uniform Compliance Guidelines.)
- NOTE: See the September "The School Administrator and Uniform Compliance Guidelines" for budget dates or call the Department of Local Government Finance at 317-232-3773.

Prior to September 1 of each year, the superintendent of each school corporation shall cause to be made to the Office of the State Fire Marshal an inspection report of all heating systems and supporting fuel lines used for school purposes. (IC 20-26-7-28)

**ANNUAL AND PERFORMANCE REPORTS**

**Annual Report**

IC 5-3-1-3 provides for the required components of the annual financial report.

IC 5-3-1-3(e) states "The department of education shall do the following: (1) Develop guidelines for the preparation and form of the financial report. (2) Provide information to assist school corporations in the preparation of the financial report."

IC 5-3-1-3(f) states "The annual reports required by this section and IC 36-2-2-19 and the abstract required by IC 36-6-4-13 shall each be published one (1) time only, in accordance with this chapter."

**Performance Report**

IC 20-20-8 provides for school performance report requirements. IC 20-20-8-3 concerning publication of report; states in part (a) "Not earlier than January 15 or later than January 31 of each year, the governing body of a school corporation shall publish an annual performance report of the school corporation, in compliance with the procedures identified in section 7 of this chapter. The report must be published one (1) time annually under IC 5-3-1 and (c) The governing body of a school corporation shall provide a copy of the report to a person who requests a copy. The governing body may not charge a fee for providing the copy."

IC 20-20-8-4 states "Not later than sixty (60) days after the publication of the report, the governing body of a school corporation may conduct a public hearing at a location within the school corporation to present and discuss the report. The governing body may conduct the meeting in conjunction with a regular meeting of the governing body."

IC 20-20-8-5 states "A school corporation shall provide a copy of the report to the department."

IC 20-20-8-6 Lists the required contents of the report.

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**ANNUAL AND PERFORMANCE REPORTS**

(Continued)

IC 20-20-8-7 provides for development and revision of reporting procedures and implementation standards.

IC 20-20-8-8 lists the report information.

IC 5-3-1-4 applies to notices published by school corporation officers and states in part (c) ". . . If there is only one (1) newspaper published in the ... school corporation, then publication in that newspaper alone is sufficient. If no newspaper is published in the ... school corporation, then publication shall be made in a newspaper published in the county in which the ... school corporation is located and that circulates within the ... school corporation. The notice shall be posted: (1) at or near the ... school administration building; or (2) at the post office . . . or school corporation (or at the bank if there is no post office)."

IC 5-3-1-4(e) states in part ". . . Notwithstanding any other law, if a political subdivision has territory in more than one (1) county, public notices that are required by law or ordered to be published must be given as follows: (1) By publication in two (2) newspapers published within the boundaries of the political subdivision. (2) If only one (1) newspaper is published within the boundaries of the political subdivision, by publication in that newspaper and in some other newspaper: (A) published in any county in which the political subdivision extends; and (B) that has a general circulation in the political subdivision. (3) If no newspaper is published within the boundaries of the political subdivision, by publication in two (2) newspapers that: (A) are published in any counties into which the political subdivision extends; and (B) have a general circulation in the political subdivision. (4) If only one (1) newspaper is published in any of the counties into which the political subdivision extends, by publication in that newspaper if it circulates within the political subdivision."

IC 5-3-1-4 (f) states "A political subdivision may, in its discretion, publish public notices in a qualified publication or additional newspapers to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the political subdivision."

**GOVERNING BODY - ORGANIZATION MEETING**

IC 20-26-4-1 provides in part "(b) The governing body of each school corporation shall organize by electing: (1) a president; (2) a vice president; and (3) a secretary; each of whom is a different member, not more than fifteen (15) days after the commencement date of the members' terms of office, as provided in section 4 of this chapter.

(c) A governing body shall, at the time that officers are elected under subsection (b), appoint a treasurer of the governing body and of the school corporation who is a person, other than the superintendent of schools, who is not a member of the governing body. The treasurer may, with the approval of the governing body, appoint a deputy who must be a person, other than the superintendent of schools, who is not a member of the governing body and who has the same powers and duties as the treasurer, or lesser duties as provided by the governing body by rule."

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**SCHOOL LUNCH FORMS**

Please be reminded the Prescribed School Lunch Forms SF-1 through SF-7, are required to be used whether the accounting is at the central office or at the extra-curricular building level. See *Accounting Uniform Compliance Guidelines Manual For Extra-Curricular Accounts* for compliance and usage requirements.

**EDUCATIONAL LICENSE FEES**

IC 9-18-31 provides for education license plates fees. IC 9-18-31-5 states in part (c) "The bureau shall require a person who purchases an education license plate under this chapter to designate the Indiana school corporation the person wants to receive the fee that the person pays under subsection (a)(2)."

IC 9-18-31-7 states: "(a) If an educational foundation that is exempt from federal income taxation under Internal Revenue Code Section 501(c)(3) is established as an Indiana nonprofit corporation for the benefit of a school corporation designated to receive a fee under section 5(c) of this chapter, fees designated to go to the school corporation shall be distributed to an educational foundation that provides benefit to the designated school corporation. A school corporation that receives benefit from an educational foundation that meets the requirements of this section shall: (1) obtain a certificate from the educational foundation that certifies to the school corporation and the county auditor that the educational foundation: (A) is exempt from federal income taxation under Internal Revenue Code Section 501(c)(3); and (B) is established as an Indiana nonprofit corporation to provide benefit to the school corporation; and (2) provide a copy of the certificate described in subdivision (1) to the county auditor. (b) If a school corporation designated to receive a fee under section 5(c) of this chapter does not receive benefit from an educational foundation described under subsection (a), **the fees designated to go to the school corporation shall be distributed to the school corporation and may only be used for purposes other than salaries and related fringe benefits.** (c) Before the twentieth day of the calendar month following the calendar month in which a fee was collected, the bureau shall distribute the fees collected under this chapter to the county auditor of the county in which the designated school corporation's administration office is located. Each monthly distribution under this subsection shall be accompanied by a report to the auditor that shows: (1) the total amount of the monthly distribution for all school corporations in the county that were designated to receive an education license plate fee under this chapter; and (2) the amount of the fees that are to be distributed to each designated school corporation in the county. (d) Within thirty (30) days of receipt of a distribution from the bureau under subsection (c), the county auditor shall distribute the fees received to: (1) an educational foundation under subsection (a), if the school corporation has provided a copy of the certificate described in subsection (a); or (2) the school corporation under subsection (b); whichever subsection is applicable. The county auditor shall designate which school corporation is to receive benefit in connection with a distribution to an educational foundation under this subsection. If the school corporation receives benefit from more than one (1) educational foundation, the superintendent of the benefited school corporation shall determine, and inform the auditor in writing, how fees received are to be distributed to the educational foundations. The county auditor shall, simultaneous with a distribution to an educational foundation, send the school corporation to receive benefit a notice of the distribution that identifies the recipient educational foundation and the date and the amount of the distribution. (e) Funds received by an educational foundation under this chapter must be used to provide benefit to the designated school corporation within one (1) year of receipt from the county auditor." Our Emphasis

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**COMPENSATORY TIME - FAIR LABOR STANDARDS ACT**

The following article was contributed by the Indianapolis Office of the Wage and Hour Division of the United States Department of Labor.

**Use of Compensatory Time Off Under the Fair Labor Standards Act**

The Fair Labor Standards Act (FLSA) is a federal law that sets standards for minimum wage, overtime, and child labor. Under Sec. 7(o), public sector employers may provide compensatory time off in lieu of monetary overtime compensation. The compensatory time off must be at the rate of not less than 1 and 1/2 hours for each overtime hour worked.

As a condition for use of compensatory time off in lieu of overtime payment in cash, an agreement of understanding must be reached prior to performance of the work. Such an agreement may involve a collective bargaining agreement, a memorandum of understanding, or any other type of agreement between the public agency and the employees' representative. (If the employees do not have a representative, then the agreement must be between the public agency and the individual employee.) The agreement may contain provisions that address the preservation, use, or cashing out of compensatory time, as long as they are consistent with Sec. 7(o).

As an example, if an agreement specifically provides that an employee must use accrued compensatory time prior to the use of vacation leave, then this policy would be within the FLSA, assuming that employees have knowingly and voluntarily agreed to such a provision freely and without coercion or pressure. On the other hand, if the compensatory agreement did not specifically address that issue, then the employer could not require an employee to take their accrued compensatory time prior to vacation leave.

Here's a different type of example: An agreement states that requests for compensatory time off have to be submitted with adequate advance notice and that management will approve them based on scheduling needs, allowing only one employee off per shift. Sec. 7(o)(5) of FLSA says that requests for use of compensatory time off will be permitted within a "reasonable period", if such use does not "unduly disrupt" the operations of the agency. In this example, the agreement would be inconsistent with the FLSA since it would allow for the denial of a request for reasons other than unduly disrupting the operations of the agency.

Remember, there are ceilings on how much FLSA compensatory time off an employee may accumulate: 480 hours of compensatory time off (representing 320 overtime hours work) for employees engaged in public safety, emergency response, or seasonal activity; 240 hours of compensatory time off (representing 160 overtime hours worked) for all other employees.

When employees reach these ceilings, any additional overtime that is worked must be paid. FLSA compensatory time off stays on the books until the employee uses the time or until it is paid out. Employees cannot "use or lose" compensatory time off.

For answers to other questions on the Fair Labor Standards Act or the Family and Medical Leave Act, contact your nearest U.S. Department of Labor, Wage and Hour office: Indianapolis: (317) 226-6801; South Bend: (219) 236-8331.

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**CHART OF ACCOUNTS REVISIONS**

The following pages contain the Chart of Accounts with revisions as discussed at the IASBO Annual Meeting in Fort Wayne, held May 9, 10 and 11, 2007. Please note no new fund or account numbers have been added. The changes are related to opening accounts in various funds and providing additional crosswalk information.

MASTER CHART OF ACCOUNTS  
RECEIPT ACCOUNTS

EXISTING	NEW 1-1-08				GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACEMENT	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
	1000	1000	REVENUE FROM LOCAL SOURCES (H)														
	1100	1100	Taxes (H)														
1110, 1111	1110	1110	1110 Local Property Taxes (Ad Valorem Taxes)		X	X	X	X	X	X							X
	1130	1130	1130 Income Taxes - Local Option Tax		X	X	X	X	X	X							X
1140, 1190	1190	1190	1190 Other Taxes		X	X	X	X	X	X							X
	1200	1200	Revenue From Local Government Units Other Than School Corporations (H)														
<b>1150, 1151</b>	1210	1210	1210 Ad Valorem Taxes (H)														
1150	1211	1211	1211 License Excise Tax		X	X	X	X	X	X							X
1151	1212	1212	1212 Commercial Vehicle Excise Tax		X	X	X	X	X	X							X
<b>1120, 1125, 1160</b>	1230	1230	1230 Income Taxes (H)														
<b>1120, 1160, 1125</b>	1231	1231	1231 Financial Institution Tax		X	X	X	X	X	X							X
<b>1120, 1125, 1160</b>	1232	1232	1232 Local Option - Property Tax Replacement		X	X	X	X	X	X							X
1130	1280	1280	1280 Revenue in Lieu of Taxes		X	X	X	X	X	X							X
	1290	1290	1290 Other Taxes		X	X	X	X	X	X							X
	1300	1300	Transfer Tuition and Other Payments (H)														
1311, 1321	1310	1310	1310 Transfer Tuition From Individuals		X	X	X	X		X							
1331, 1341																	
	1320	1320	1320 Transfer Tuition From Other Government Sources Within The State (H)														
1312, 1322	1321	1321	1321 Transfer Tuition From Other School Corporations Within The State		X	X	X	X		X							
1332, 1342					X	X	X	X									
8200	1322	1322	1322 Payments by Joint School Members		X	X	X			X							X
<b>8300, 7220</b>	1323	1323	1323 Payments by Area Vocational School Members		X	X	X	X		X							X
8400	1324	1324	1324 Joint Services and Supply		X			X		X							X
8800	1325	1325	1325 Payments by School Corporations to Charter Schools		X												
3130	1326	1326	1326 State Transfer Tuition		X	X	X	X									
2220, 8900	1327	1327	1327 Other (Specify)		X												
	1330	1330	1330 Transfer Tuition From Other Government Sources Outside The State (H)														
1313, 1323, 1333, 1343	1331	1331	1331 Transfer Tuition From School Corporations Outside of The State		X	X	X	X		X							
1314	1340	1340	1340 Transfer Tuition From Other Private Sources		X	X	X	X		X							X
	1350	1350	1350 Transfer Tuition for Voucher Program Students														
	1400	1400	Transportation Fees (H)														
	1410	1410	1410 Transportation Fees From Individuals				X										
	1420	1420	1420 Transportation Fees From Other Government Sources Within The State (H)														
1412, 1432, 1442	1421	1421	1421 Transportation Fees From Other School Corporations Within The State				X										
	1430	1430	1430 Transportation Fees From Other Government Sources Outside The State (H)														
1413, 1433	1431	1431	1431 Transportation Fees From Other School Corporations Outside The State				X										
1443								X									
1414	1440	1440	1440 Transportation Fees From Other Private Sources				X										
	1500	1500	Investment Income (H)														
1510, 1930	1510	1510	1510 Interest on Investments		X	X	X	X	X	X	X	X	X	X	X	X	X
	1520	1520	1520 Dividends on Investments		X												X

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				GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
EXISTING	NEW 1-1-08															
	2000	2000	REVENUE FROM INTERMEDIATE SOURCES (H)													
2111	2100	2100	Unrestricted Grants-In-Aid	X												
2120	2200	2200	Restricted Grants-in-Aid													X
	2800	2800	Revenue In Lieu of Taxes	X												
	2900	2900	Revenue For/On Behalf of The School Corporation (H)													
2121, 2300	2910	2910	Educational License Plate Fees													X
2210, 2300	2920	2920	Congressional Interest	X												
2290, 2900, 2300	2990	2990	Other (Specify)	X	X	X										X
	3000	3000	REVENUE FROM STATE SOURCES (H)													
	3100	3100	Unrestricted Grants-In-Aid (H)													
	3110	3110	3110 Minimum Foundation Program (H)													
3111	3111	3111	Basic Grant	X												
3112	3112	3112	Veterans' Memorial Funds Withheld	X												
3113	3113	3113	Common School Funds Withheld	X												
3114	3114	3114	Summer School	X												X
3115	3115	3115	Evening and Part-Time School	X												X
3120	3120	3120	Other State Distributions (H)													
3121	3121	3121	Transportation				X									
3420	3122	3122	Social Security Obligations	X	X	X	X	X	X	X	X	X	X	X	X	X
3140	3140	3140	Vocational Education	X												X
3150	3150	3150	State Matching Funds (H)													
3151	3151	3151	School Lunch							X						
3191- 3198	3190	3190	Other (Specify)	X		X										X
3199	3199	3199	Remediation/Preventive Remediation Programs	X												
	3200	3200	Restricted Grants-In-Aid (H)													
3211	3211	3211	Alternative Education													X
3212	3212	3212	School Library Printed Material													X
3213	3213	3213	School SAFE Haven													X
3214	3214	3214	Early Intervention/Reading Recovery													X
3215	3215	3215	ACCESS Indiana	X												X
3216	3216	3216	Technology Planning Grants	X												X
3217	3217	3217	Technology Grants	X												X
3218	3218	3218	Technology Grants Buddy System													X
3219	3219	3219	School Intervention and Career Counseling													X
3220	3220	3220	Computer Consortium Advancements													X
3221	3221	3221	Full Day Kindergarten Grant	X												
3230	3230	3230	Gifted and Talented	X												X
3231	3231	3231	Gifted and Talented - Arts Mini Grants	X												X
3240	3240	3240	Teacher Quality Contracts													X
3250	3250	3250	Medicaid Reimbursement - State	X												X
3440	3255	3255	Special Education Alternative Services	X												
3260	3260	3260	Tech Prep Mini Grants	X												X
3270	3270	3270	Principal Leadership Academy	X												X
3280	3280	3280	Professional Development Grants	X												
3281	3281	3281	Child Abuse Prevention													X
3282	3282	3282	Beginning Teacher Internship Program (Teacher Mentor)	X												X
3283	3283	3283	Computer Technical Replication Adoption Program													X
3284	3284	3284	Special Education Preschool Fund						X							X
3285	3285	3285	Project Respect	X												X
	3290	3290	Other Grants-In-Aid - Restricted (H)													
3291	3291	3291	Non-English Speaking Programs													X
3292	3292	3292	Special Arts Grants													X
3293	3293	3293	Performance Based Awards													X
3294	3294	3294	Economic Education Mini-Grants													X
3295	3295	3295	Technical Assistance Grants	X												X
3296	3296	3296	Early Childhood Preschool Latch Key													X
3297	3297	3297	Step Ahead													X
3298	3298	3298	Drug Free Communities													X
3299	3299	3299	School Academic Improvement													X

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EXISTING	NEW 1-1-08		
3300	3800	3800	Revenue In Lieu of Taxes
	3900	3900	Revenue For/On Behalf of The School Corporation (H)
3400, 3410	3910	3910	Textbook Reimbursements
3400, 3500	3950	3950	Desegregation
3400, 3900	3990	3990	Other (Specify)
	4000	4000	REVENUE FROM FEDERAL SOURCES (H)
<b>4100</b>	4100	4100	Unrestricted Grants-In-Aid Direct From The Federal Government
	4200	4200	Unrestricted Grants-In-Aid
	4210	4210	From The Federal Government - Through The State (H)
	4211	4211	Vocational Education (H)
4211	4211	4211	Home Economics, Agriculture, Industrial
4212	4212	4212	Indiana-Vocational Technical College
4213	4213	4213	Area Vocational Schools
4214	4214	4214	Pre-Vocational Education (Handicapped)
4215	4215	4215	Workstudy
	4220	4220	Special Education (H)
4223	4223	4223	Public Law 101-476 IDEA
4224	4224	4224	Public Law 89-313
4225	4225	4225	Public Law 99-457
4226	4226	4226	Sliver/Public Law 105-17
4229	4229	4229	Other Special Education
	4230	4230	Impacted Areas (H)
4231	4231	4231	Public Law 874
4233	4233	4233	Public Law 100-485
4234	4234	4234	Food Stamps
4240	4240	4240	School to Work Act
4260	4260	4260	Adult Education
4270	4270	4270	Disaster Grants
4280	4280	4280	Jobs Training Partnership Act
	4290	4290	Other (Specify) (H)
4291	4291	4291	School Lunch Reimbursement
4292	4292	4292	School Breakfast Reimbursement
4293	4293	4293	Kindergarten Milk Reimbursement
4294	4294	4294	Summer Food Service Program For Children
4295	4295	4295	Vocational Education Reimbursement For Computers
4297	4297	4297	After School Snack Reimbursement
<b>4296, 4290</b>	4299	4299	Other
	4300	4300	Restricted Grants-In-Aid Direct From The Federal Government (H)
4310	4310	4310	Disaster Grants
4320	4320	4320	National Science Foundation
4330	4330	4330	Technology
4390	4390	4390	Other (Specify)
	4500	4500	Restricted Grants-In-Aid From The Federal Government Through The State (H)
	4510	4510	Public Law 97-35 - I.A.S.A. (H)
4414	4514	4514	Title I
4415	4515	4515	Title VI
4416	4516	4516	Title I - Migrant
4417	4517	4517	Drug Free Schools - Part II P.L. 99-570
4418	4518	4518	Title I - Even Start
4420	4520	4520	Non-Food Assistance
4430	4530	4530	Value Awareness P.L. 101-610
4440	4540	4540	Medicaid Reimbursement - Federal
4450	4550	4550	Educate America P.L. 103-227 Title IV

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MASTER CHART OF ACCOUNTS  
EXPENDITURE ACCOUNTS

EXISTING	NEW
	1-1-08

\* Effective 1-1-08 Employer provided benefits are to be shown as applicable expenditure accounts and with the appropriate object number.

10000		10000	INSTRUCTION (H)
	11000	11000	Regular Programs (H)
11025	11025	11025	Non Spec Ed Preschool
11050	11050	11050	Full Day Kindergarten
11100	11100	11100	Elementary
11200	11200	11200	Middle/Junior High
11300	11300	11300	High School
11350	11350	11350	Academic Honors Diploma
11355	11355	11355	Academic Honors High Ability Student Programs
	11400	11400	Vocational Education (H)
11410	11410	11410	Agriculture A
11420	11420	11420	Agriculture B
11430	11430	11430	Distributive Education
11440	11440	11440	Health Occupations
11450	11450	11450	Consumer and Homemaking
11460	11460	11460	Occupational Home Economics
11470	11470	11470	Business Education
11480	11480	11480	Industrial Education A
11490	11490	11490	Industrial Education B
	11500	11500	Vocational Education (H)
11510	11510	11510	Cooperative Education
11520	11520	11520	Area School Participation
11590	11590	11590	Other Vocational Education Programs
	11600	11600	Alternative Education Programs (H)
11610	11610	11610	Elementary
11620	11620	11620	Middle/Junior High School
11630	11630	11630	High School
	11900	11900	Other Regular Programs (H)
11900, 11910	11910	11910	Competency Testing
11900, 11920	11920	11920	Project 4R
	12000	12000	Special Programs (H)
	12100	12100	Gifted and Talented (H)
12000, 12100	12110	12110	Gifted And Talented
12000, 12150	12150	12150	High Ability Student Programs
12000, 12200	12200	12200	Mental Disabilities (H)
12000, 12210	12210	12210	Mild Mental Disabilities
12000, 12220	12220	12220	Moderate Mental Disabilities
12000, 12230	12230	12230	Severe Mental Disabilities
	12300	12300	Physical Impairment (H)
12000, 12310	12310	12310	Orthopedic Impairment
12000, 12320	12320	12320	Multiple Disabilities
12000, 12330	12330	12330	Visual Impairment
12000, 12340	12340	12340	Hearing Impairment
12000, 12350	12350	12350	Homebound
	12400	12400	Emotional Disabilities (H)
12000, 12410	12410	12410	Emotional Disabilities - Full Time
12000, 12420	12420	12420	Emotional Disabilities - All Others
	12500	12500	Culturally Different (H)
12000, 12510	12510	12510	Communication Disorders
12000, 12520	12520	12520	Compensatory
	12600	12600	Learning Disability (H)
12000, 12610 12620	12610	12610	Learning Disability
	12700	12700	Equal Opportunity At Risk (H)
12000, 12710	12710	12710	Equal Opportunity At Risk

(H) - HEADER ONLY, DO NOT USE

[illegible]

[illegible]

(H) - HEADER ONLY, DO NOT USE

[illegible]

(H) - HEADER ONLY, DO NOT USE

\* Effective 1-1-08 Employer provided benefits are to be shown as applicable expenditure accounts and with the appropriate object number.

(H) - HEADER ONLY, DO NOT USE



[illegible]

(H) - HEADER ONLY, DO NOT USE

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- 54300 Civil Aid Bond Obligations - Principal. Activities concerned with principal repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.
- 54350 Civil Aid Bond Obligations - Interest. Activities concerned with interest repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.
- 59000 Other Debt Service Obligations. Activities concerned with the payment of debt service obligations which are not specifically included elsewhere. Identify and appropriately title any accounts used in this classification.
- 59100 Registrar Fees. Expense attached to bond issuance.
- 59200 Bank Fee. Bank expenses for handling bond issues, i.e. Trustee Fees.
- 60000 Nonprogramed Charges. Activities concerned with payments of a nonprogrammed nature which are not otherwise classified herein. Identify and appropriately title any accounts used in this classification.
- 60100 Transfers From One Fund to Another. All transfers from one fund to another fund, as detailed under Receipt Account No. 5200. The disbursements posted to this account (60100) should agree with receipts posted to account No. 5200. Also include Debt Service TBR Transfer Authorized by IC 20-40-9.
- 60120 Self-Insurance.
- 60200 Loans From One Fund to Another. Advancements or transfers from a fund with a sufficient balance to a fund with a depleted balance instead of negotiating a temporary loan with a bank. Such loans or transfers must be repaid to the fund from which advanced during the calendar year of such advancement.
- 60300 Securities Purchased. Payment for securities purchased and other investments.
- 60400 FICA Transfers – Co-ops. Social security transfers for co-ops only.
- 60500 Debt Service TBR-Transfers ECA Only. Transfers authorized by IC 20-40-9 to Extra-Curricular Textbook Rental Funds.
- 60600 Indirect Costs. Amounts authorized for payment to the General Fund of the school corporation, per approved rate, to reimburse for certain administrative costs.
- 60700 Scholarships. Amounts for designated scholarships.

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PART 7

CLASSIFICATION AND DEFINITION OF OBJECT ACCOUNTS

CLASSIFICATION OF OBJECT ACCOUNTS

For the purposes of the manual and the prescribed accounting system for Indiana's public schools, the Object Accounts are separated into nine categories dependent upon their function or general purpose. They are identified by numerical designations related as closely as possible to those used in Financial Accounting for Local and State School Systems, Revised. Some classifications, as presented in Financial Accounting for Local and State School Systems, Revised, have been tailored to meet the special needs of Indiana, with respect to Indiana laws and state reporting requirements.

DEFINITION OF OBJECT ACCOUNTS

The objects are defined within each classification or program by the specific purpose which they served. These are identified by account titles basically comparable to those in Financial Accounting for Local and State School Systems, Revised, excepting those instances where greater detail is required because of Indiana laws or state reporting requirements.

ACCOUNTING FOR OBJECTS

Each transaction should be identified with the object category concerned. The following part identifies and describes each of the object classifications which you will be asked to summarize for reporting to the Department of Education.

OBJECTS

OBJECT means the service or commodity obtained as the result of a specific expenditure. Object categories are identified and described in the manual. Following are definitions of the major categories and subcategories.

**Personal Services - Salaries.** Amounts paid to both permanent and temporary school corporation employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school corporation.

110	110	<del>Personal Services-</del> <b>Certified Salaries.</b> Amounts paid to employees who are required to be certified by the Professional Standards Board in order to engage in a contractual agreement with the school corporation. Administrative staff and instructional staff salaries are recorded here.
115	115	<b>Board Members.</b> Compensation paid to persons for serving as members of the governing body; does not include expenses or fringe benefits.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
120	120	<u>Noncertified Salaries.</u> Amounts paid to employees of the school corporation who are classified as noncertified. These employees are not required to be certified as teachers by the Indiana Department of Education. Included here are the salaries of custodians, maintenance personnel, mechanics, bus drivers, secretaries, clerks, teacher aides, aides to librarian, etc.
130	130	<u>Temporary Salaries.</u> Full-time, part-time, and prorated portions of the costs for work performed by employees of the school corporation who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature. Substitute teachers are accounted for here. Certified and non-certified temporary salaries are classified here. Teachers on temporary contracts are recorded in Certified Salaries (110). Temporary Salaries will not be required for separate state reporting.
135	135	<u>Licensed Employees.</u>
136	136	<u>Nonlicensed Employees.</u>
140	140	<u>Overtime Salaries.</u> Money paid to employees of the school corporation in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under non-certified and temporary salaries above. The terms of such payment for overtime are a matter of local regulation and interpretation. Overtime salaries will not be required for separate state reporting.
<u>Personal Services - Employee Benefits.</u> Amounts paid by the school corporation on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are par of the cost of personal services.		
210		<u>Employee Retirement.</u> Contributions by the school to state and federal retirement programs. Included here are Social Security and Public Employees' Retirement Fund.
200, 210, 211	211	<u>Social Security-Noncertified.</u> Contributions by the school corporation for noncertified employees.
200, 210, 212	212	<u>Social Security-Certified.</u> Contributions by the school corporation for certified employees.
200, 210, 213	213	<u>Severance/Early Retirement Pay.</u> Contributions made by school corporations for these programs.
200, 210, 214	214	<u>Public Employees Retirement Fund.</u> Contributions by the school corporation for noncertified employees.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
200, 210, 215	215	<u>Teacher Retirement Fund, Prior to 7-1-95.</u> Contributions by the school corporation for certified employees employed prior to 7-1-95.
200, 210, 216	216	<u>Teacher Retirement Fund, After 7-1-95.</u> Contributions made by the school corporation for certified employees employed after 7-1-95.
200, 210, 217	217	<u>Public Employees Retirement Fund - Optional Contributions.</u>
200, 210, 218	218	<u>Teacher Retirement Fund - Optional Contributions.</u>
200, 210, 220	220	<u>Employee Insurance.</u> Group life, health and accident insurance for employees. Also workmen's compensation insurance.
200, 210, 230	225	<u>Workers Compensation Insurance.</u> Contributions by the school corporation for workers compensation.
200, 210, 230	230	<u>Unemployment Compensation.</u> Contributions by the school corporation for unemployment compensation.
200, 210, 235	235	<u>Meals Provided.</u> Payment by the school corporation in accordance with "The School Administrator" Volume 157, March 2002
200, 210, 240 to 290	241 to 290	<u>Other Employee Benefits.</u> Employee benefits which have not been classified above.

Purchased Professional and Technical Services. Services that by their nature can be performed only by persons for firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, dentists, medical doctors, lawyers, consultants, and teachers. It is recommended that a separate account be established for each type of service provided to the school corporation.

300, 311	311	<u>Instruction Services.</u> Nonpayroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of interns engaged in teaching activities.
300, 312	312	<u>Instructional Programs Improvement Services.</u> Services performed by persons qualified to assist teachers and supervisors enhance the quality of the teaching process. The category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 313	313	<u>Pupil Services.</u> Nonpayroll services of qualified personnel to assist pupils and their parents in solving mental and physical problems to supplement the teaching process.
300, 314	314	<u>Staff Services.</u> Services performed by qualified personnel to assist management either in the broad policy area or in the general operation of the school corporation. The category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
300, 316	316	<u>Data Processing Services.</u> Services performed by persons, organizations, or another agency qualified to process data. The category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short term basis.
300, 317	317	<u>Statistical Services.</u> Nonpayroll services performed by persons or an organization qualified to assist in handling statistics. The category includes special services for analysis, tabulations, or similar work.
300, 318,	318	<u>Board of Education Services.</u> Services performed by qualified persons to assist the governing body of the school corporation in particular activities. The category includes the specialized services of legal counsel, counseling the governing body in employing a chief executive officer, counsel on tax policy, etc.
300, 319, 390	319	<u>Other Professional and Technical Services.</u> Services which are professional and technical in nature which have not been classified above.
 <u>Purchased Property Services.</u> Services purchased to operate, repair, maintain, and rent property owned or used by the school corporation. These services are performed by persons other than school corporation employees. Although a product may or may not result from the transaction, the primary reason for the purchases is the service provided.		
 <u>Public or Private Utility Services.</u> Expenditures for services usually provided by public utilities such as water, sewage, and garbage collection. The category includes those same services whether the utility company is public or private. Costs for telephone and telegraph are not included here, but are included in Communication (530 Object Area).		
300, 320, 385	411	<u>Water and Sewage.</u> Charges for water used in all buildings and on all grounds; also all charges for sewage disposal.
300, 320, 388	412	<u>Removal of Refuse and Garbage.</u> Expenditures for removing ashes, trash, garbage, etc.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 320, 389	419	<u>Other Public or Private Utility Services.</u> Expenditures for public or private utility services not classified above.
300, 320, 322	420	<u>Cleaning Services.</u> Services purchased to clean buildings other than those provided by school corporation employees.
300, 320, 323	430	<u>Repairs and Maintenance Services.</u> Expenditures for repairs and maintenance services not provided directly by school corporation personnel. The category includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating and remodeling are not included here, but are included in Construction or Buildings (450, 720, Object Area).
300, 320, 325	440	<u>Rentals.</u> Expenditures for leasing or renting land, buildings, uniforms, and equipment for both temporary and long range use of the school corporation. The category includes vehicle rental when operated by school corporation personnel, lease on data processing equipment, lease-purchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services [see Transportation (510), Repairs and Maintenance Services (430)].
500, 520	450	<u>Construction Services.</u> Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites.
300, 320 326 to 329	490 to 499	<u>Other Purchased Property Services.</u> Property Services purchased which are not classified above.
<u>Other Purchased Services.</u> Amounts paid for services rendered by organizations or personnel not on the payroll of the school corporation (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.		
300, 330, 331, 333 to 339	510	<u>Student Transportation Services.</u> Expenditures for transporting children to and from school and other activities. Expenditures to persons or contract agencies for the purpose of transporting children to and from school. These include those expenditures to individuals or contractors who transport children or to employees or parents who transport children by way of a contract.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 330, 331, 333 to 339	511	<u>Student Transportation Purchased From Another School Corporation Within State.</u>
300, 330, 331, 333 to 339	512	<u>Student Transportation Purchased From Another School Corporation Outside the State.</u>
300, 320, 324	520	<u>Insurance.</u> Expenditures for all insurance on any type property owned or leased by the school corporation, liability insurance, and transportation insurance. Workmen's compensation is considered in Employee Benefits (220 - Employee Insurance).
600, 650, 652, 654	525	<u>Official Bond Premiums.</u> Expenditures for bonds guaranteeing the school corporation against losses resulting from the actions of the treasurer, employees, or other persons of the school corporation.
<u>Communications.</u> Services provided by persons or businesses to assist in transmitting and receiving messages or information. The category includes telephone and telegraph services as well as postage machine rental and postage.		
300, 340, 341	531	<u>Telephone.</u> All expenditures of the school corporation for telephone and telegraph services, including rental of telephone equipment, for all purposes except school-to-home telephone for home bound instruction.
300, 340, 343	532	<u>Postage and Postage Machine Rental.</u> Expenditures related to postage and postage machine rental.
300, 340, 344 to 349	533 to 539	<u>Other Communication Services.</u> Expenditures for Communication services other than those classified above.
300, 350	540	<u>Advertising.</u> Expenditures for printed legal notices in papers. These expenditures include advertising for such purposes as tax levies, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising are not recorded here but are charged to Professional Services (319 Object).
300, 360	550	<u>Printing and Binding.</u> Expenditures for job printing and binding usually according to specifications of the school corporation. The category includes the design and printing of forms and posters as well as printing and binding of school corporation publications. Preprinted standard forms are not charged here, but are recorded under Supplies (611 Object Area).



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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 370	561	<u>Transfer Tuition to Other School Corporations Within the State.</u>
300, 370	562	<u>Transfer Tuition to Other School Corporations Outside the State.</u>
300, 370	563	<u>Transfer Tuition to Private Sources.</u>
300, 370	564	<u>Transfer Tuition to Educational Service Agencies Within the State.</u>
300, 370	565	<u>Transfer Tuition to Educational Service Agencies Outside the State.</u>
300, 370	566	<u>Transfer Tuition to Charter Schools.</u>
300, 370	569	<u>Transfer Tuition – Other.</u>
300, 332	580	<u>Travel.</u> Costs for transportation, meals, hotel, and other expenses associated with reimbursement for traveling on business for the school corporation.
600, 670-680	591	<u>Services Purchased From Another School Corporation or Educational Services Agency Within the State.</u>
600, 670-680	592	<u>Services Purchased From Another School Corporation or Educational Services Agency Outside the State.</u>
300, 390	593	<u>Other Purchased Services.</u> Amounts paid for services rendered by organizations or personnel not on the payroll of the school corporation (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Supplies. Amounts paid for material items of expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

General Supplies. Expenditures for all supplies (other than those listed below) for the operation of a school corporation, including freight and cartage.

400, 411	611	<u>Operational Supplies.</u> Expenditures for all supplies for the operation of a school corporation, including freight. Types of supplies included here are office, instructional, custodial, maintenance, etc.
400, 412	612	<u>Tires and Repairs.</u> Charges for repairs and replacements of tires and tubes.
400, 413	613	<u>Gasoline and Lubricants.</u> Cost of gasoline, oil, grease and gear lubricants.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
400, 414	614	<u>Food Purchases.</u> Cost of food.
400, 415	615	<u>Other Supplies.</u> Expenditures for Supplies not classified above.
300, 381	621	<u>Heating and Cooling for Buildings - Electricity.</u> Electricity used in heating and cooling all school corporation owned buildings.
300, 382	622	<u>Heating and Cooling for Buildings - Gas.</u> Gas used in heating and cooling all school corporation owned buildings.
300, 383	623	<u>Heating and Cooling for Buildings - Fuel Oil.</u> Fuel oil used in heating and cooling all school corporation owned buildings.
300, 384	624	<u>Heating and Cooling for Buildings - Other Energy Sources.</u> All other energy sources used in heating and cooling all school corporation owned buildings.
300, 386	625	<u>Light and Power - Other Than Heating and Cooling.</u> Expenditures for electric current for all purposes used in school corporation, except for heating.
300, 387	626	<u>Gas - Other Than Heating and Cooling.</u> Expenditures for gas for use for all purposes except for heating or cooling buildings.
400, 420	630	<u>Textbooks.</u> Expenditures for adopted textbooks which are purchased for pupils or groups of pupils, and resold or furnished free to them. The category includes the cost of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.
400, 430, 560	640	<u>Library Books.</u> Expenditures for regular or incidental purchases of library books available for general use of students including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books
400, 440	650	<u>Periodicals.</u> Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
400, 450 to 490	660 to 689	<u>Other Supplies and Materials.</u> Expenditures for all other supplies and materials not included above.

Property. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
500, 510, 515 570, 590	710	<u>Land and Easements.</u> Expenditures for the purchase of land and easement rights.
500-530 570-590	715	<u>Improvements Other Than Buildings.</u> Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the school corporation consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains, installing hydrants; initial surfacing and soil treatment of playgrounds and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the school corporation for capital improvements such as streets, curbs and drains are also recorded here.
500, 520 570-590	720	<u>Buildings.</u> Expenditures for acquiring existing buildings. Included are expenditures for installment of lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are record under object 450.
500, 540 570-590	730	<u>Equipment.</u> Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery.
500, 550 570-590	731	<u>Vehicles.</u> Expenditures for the purchase of conveyances to transport persons or objects.
600, 690, 691 570-590	741	<u>Computer Hardware.</u> Expenditures for both administrative and instructional uses. Computer hardware includes Central Processing Units (CPUs) and other digital equipment (excluding peripherals and telecommunications equipment) that may be necessary to operate a school. Monitors and network cards are included. Items that attach to the network for the primary purpose of accessing or using the CPUs such as network workstations would also be included here (dumb terminals, personal computers, etc.)
600, 690, 692 570-590	742	<u>Distance Learning Equipment.</u> Expenditures for contracts for services that relate to the operation of distance learning equipment. Included may be expenses directly related to distance learning including specialized equipment necessary to participate in distance learning programs. Service contracts such as "Vision Athena", "Classroom Content", and the "Indiana ONLine Academy" would be included.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
600, 690, 693 570-590	743	<u>Wireless Equipment.</u> Expenditures for all wireless equipment that may be used for Local Area Network (LANs), Wide Area Network (WANs) and other uses, including room systems. Wireless equipment may include towers, broadcast equipment (airwave), and any other equipment that is used in either sending or receiving a wireless signal.
600, 690, 694 570-590	744	<u>Connectivity.</u> Expenditures for initial installation and ongoing costs of all circuits used to connect buildings and classrooms within a school corporation. Included also is Internet, and any connection, except for wireless, that serves to connect the LAN/WAN. Ongoing as well as one time costs are included. Cabling to classrooms, between buildings, and ongoing costs (non-personnel) to provide support is included there.
600, 690, 695	745	<u>Telecommunications Equipment.</u> Expenditures for telecommunications equipment, including routers, hubs, switches, main distribution facilities and intermediate distribution facilities are included here. Included also is equipment needed for voice communications that may be leased or purchased by the local school corporation.
600, 690, 696	746	<u>Other Technology Hardware.</u> Expenditures for other technology hardware. Peripherals such as printers, scanners, web cameras, etc. are included. Expenditures for Personal Digital Assistants (PDAs) and other digital equipment are included here also.
600, 690, 697	747	<u>Content.</u> Content can be described as any software, application systems, or productivity applications that are needed in the operation of a school, including classroom management software, instructional management systems, administrative systems, and other purchase or license/fee related costs. Excluded are video and distance learning contracts and service agreements.
600, 690, 698	748	<u>Professional Development.</u> Training expenditures for technology related development of teachers, administrators and other staff.
<u>Other Objects.</u> Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, the payment of dues and fees, purchase of investments, payments of service charges, and allowable amounts paid for band uniforms.		
600, 640	810	<u>Dues and Fees.</u> Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

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600, 653, 654      820      Judgments Against the School Corporation. Expenditures from current funds for all judgments (except as indicated) against the school corporation that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school corporation resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Debt Related Expenditures. Expenditures which are from current funds to retire serial bonds, emergency loans and temporary loans. Also expenditures from current funds for interest on serial bonds, lease with option to buy, emergency loans and temporary loans.

600, 660              831      Redemption of Principal. Expenditures to retire bonds (including current and advance refundings) and long-term loans.

600, 660              832      Interest. Expenditures for interest on bonds or notes.

600, 620, 621      871      Bank Service Charges.

600, 620, 622      872      Late Payments. On contracts, etc., where permitted by law.

600, 630, 631      873      Seldom or Non-Recurring Purchases. Expenditures for items purchased not qualified to be included as capital outlay. Includes band uniform purchases.

600, 645              875      Awards. Expenditures for all types of authorized awards.

600,  
670 to 680      876 to 899      Miscellaneous Objects. Amounts paid from all other expenses not classified above.

Other Items. Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school corporation.

700                      910      Transfers. This object category does not represent a purchase; but is used as an accounting entry to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

600, 610              920      Investments. Expenditures for purchase of investments.